

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Elkhart Community Schools (2305)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$170,527	\$185,174	n/a	9%
	11100 Elementary	\$13,697,815	\$18,321,300	\$19,274,654	41%	5%
	11200 Middle/Junior High	\$4,720,845	\$5,549,629	\$5,399,993	14%	-3%
	11300 High School	\$6,937,679	\$9,147,784	\$9,470,789	37%	4%
	11510 Cooperative Education	\$60,291	\$0	\$0	-100%	n/a
	11610 Elementary	\$0	\$62,000	\$63,860	n/a	3%
	11620 Middle/Junior High	\$0	\$34,688	\$36,232	n/a	4%
	11630 High School	\$0	\$730,917	\$736,059	n/a	1%
	11900 Other Regular Programs	\$849,916	\$0	\$0	-100%	n/a
	11910 Competency Testing	\$585,325	\$2,473,357	\$2,378,109	306%	-4%
	12100 Gifted and Talented	\$222,308	\$286,884	\$344,154	55%	20%
	12210 Mild Mental Handicap	\$950,546	\$1,809,704	\$1,860,834	96%	3%
	12220 Moderate Mental Handicap	\$251,612	\$623,913	\$659,598	162%	6%
	12230 Mental Handicap	\$228,671	\$484,041	\$498,227	118%	3%
	12320 Multiple Handicap	\$244,430	\$535,782	\$586,456	140%	9%
	12350 Homebound	\$117,839	\$193,488	\$333,907	183%	73%
	12410 Emotional Handicap - Full Time	\$660,992	\$1,364,848	\$1,435,806	117%	5%
	12510 Communication Disorder	\$78,823	\$1,226,446	\$1,179,839	> 500%	-4%
	12520 Compensatory	\$133,150	\$147,542	\$164,680	24%	12%
	12610 Learning Disability - Full Time	\$1,222,436	\$1,807,015	\$1,833,800	50%	1%
	12710 Equal Opportunity At Risk	\$289,558	\$437,317	\$494,764	71%	13%
	12810 Special Education Preschool	\$283,935	\$594,181	\$660,280	133%	11%
	12900 Other Special Programs	\$171,466	\$0	\$0	-100%	n/a
	13100 Adult Basic Education	\$291,635	\$390,879	\$412,303	41%	5%
	13300 Occupational Programs	\$201,405	\$156,890	\$144,152	-28%	-8%
	13600 Special Interest Programs	\$0	\$972,983	\$992,791	n/a	2%
	14100 Elementary	\$137,617	\$282,046	\$91,573	-33%	-68%
	14200 Middle/Junior High	\$76,880	\$132,319	\$82,957	8%	-37%
	14300 High School	\$231,016	\$323,875	\$336,310	46%	4%
	16100 Remediation Testing	\$298,267	\$10,301	\$26,162	-91%	154%
	16200 Preventive Remediation	\$148,372	\$619,795	\$543,794	267%	-12%
	21520 Speech Pathology Services	\$434,606	\$750,540	\$849,022	95%	13%
	22210 Service Area Direction	\$107,374	\$61,394	\$64,298	-40%	5%
	22220 School Library	\$570,209	\$487,324	\$623,481	9%	28%
	22230 Audiovisual	\$151,426	\$113,272	\$127,464	-16%	13%
	22240 Education Television	\$16,787	\$15,569	\$21,780	30%	40%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$0	n/a	n/a
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$2,745,043	\$4,019,794	\$4,384,446	60%	9%

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	25820 Textbooks and Repairs	\$564,618	\$1,488,174	\$649,297	15%	-56%
	25840 Other Textbook Rental Services	\$73,289	\$65,061	\$68,363	-7%	5%
	26497 Teachers Retirement Fund	\$1,243,121	\$3,163,177	\$3,291,417	165%	4%
	41100 Transfer Tuition	\$63,174	\$109,853	\$71,878	14%	-35%
	41300 Area Vocational Schools	\$1,220,210	\$1,714,112	\$1,455,063	19%	-15%
	41400 Joint Services and Supply	\$76,870	\$315,295	\$271,245	253%	-14%
<b>Student Academic Achievement Total</b>		<b>\$40,359,556</b>	<b>\$61,194,016</b>	<b>\$62,105,011</b>	<b>54%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$253,248	\$264,011	\$276,186	9%	5%
	21120 Attendance Services	\$131,803	\$202,857	\$158,371	20%	-22%
	21130 Social Work Services	\$82,506	\$118,058	\$125,154	52%	6%
	21220 Counseling Services	\$1,358,716	\$1,447,256	\$1,330,890	-2%	-8%
	21250 Records Maintenance	\$1,464	\$2,774	\$8,464	478%	205%
	21290 Other Guidance Services	\$8,000	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$407,564	\$590,453	\$619,738	52%	5%
	21420 Psychological Testing	\$276,642	\$472,461	\$479,400	73%	1%
	21610 Service Area Direction	\$12,081	\$411,151	\$221,522	> 500%	-46%
	21690 Other Special Education Administration	\$195,431	\$246,137	\$275,375	41%	12%
	22110 Service Area Direction	\$989,156	\$2,049,359	\$2,967,790	200%	45%
	22120 Instruction & Curriculum Development	\$23,453	\$0	\$0	-100%	n/a
	23120 Service Area Assistants	\$31,449	\$28,652	\$27,191	-14%	-5%
	23190 Other Governing Body Services	\$14,074	\$88,940	\$18,889	34%	-79%
	23210 Office of the Superintendent	\$342,853	\$505,959	\$503,359	47%	-1%
	23220 Community Relations	\$514	\$0	\$0	-100%	n/a
	26420 Employment and Placement	\$221,403	\$293,541	\$282,093	27%	-4%
	26450 Health Services	\$36,968	\$34,610	\$55,987	51%	62%
	26710 Technology Support and Maintenance	\$0	\$3,176,357	\$2,427,389	n/a	-24%
<b>Student Instructional Support Total</b>		<b>\$4,387,324</b>	<b>\$9,932,577</b>	<b>\$9,777,798</b>	<b>123%</b>	<b>-2%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$64,749	\$56,518	\$52,701	-19%	-7%
	23160 Promotion Expenses	\$0	\$12,040	\$13,906	n/a	16%
	23230 Staff Relations and Negotiations	\$73,985	\$95,501	\$97,671	32%	2%
	25110 Office of the Business Manager	\$409,649	\$565,965	\$1,009,428	146%	78%
	25230 Receiving and Disbursing Funds	\$232	\$961	\$3,490	> 500%	263%
	25291 Refund of Revenue	\$299,332	\$770,658	\$979,214	227%	27%
	25293 Printed Forms	\$64,720	\$47,995	\$34,812	-46%	-27%
	25295 Bank Service Charge	\$25,655	\$11,007	\$8,296	-68%	-25%
	25299 Other	\$0	\$1,068,415	\$205,655	n/a	-81%

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	25360 Rent of Buildings & Equipment	\$629,204	\$1,252,328	\$1,098,103	75%	-12%
	25410 Service Area Direction	\$107,514	\$95,551	\$129,596	21%	36%
	25420 Maintenance of Buildings	\$5,646,310	\$7,368,338	\$7,791,141	38%	6%
	25430 Maintenance of Grounds	\$53,518	\$27,236	\$65,746	23%	141%
	25440 Maintenance of Equipment	\$444,500	\$818,779	\$1,123,158	153%	37%
	25450 Vehicle Maintenance (other than buses)	\$143,408	\$44,378	\$79,157	-45%	78%
	25470 Insurance (other than buses)	\$168,242	\$412,904	\$378,589	125%	-8%
	25510 Service Area Direction	\$217,838	\$369,117	\$411,535	89%	11%
	25520 Vehicle Operation	\$1,978,235	\$2,595,740	\$2,770,611	40%	7%
	25530 Monitoring Services	\$128,885	\$236,514	\$254,944	98%	8%
	25540 Vehicle Servicing and Maintenance	\$959,536	\$1,296,712	\$1,290,825	35%	0%
	25550 Purchase of School Buses	\$0	\$977,785	\$1,503,852	n/a	54%
	25560 Insurance on Buses	\$82,926	\$86,755	\$129,558	56%	49%
	25580 Contracted Transportation Services	\$39,315	\$5,835	\$2,392	-94%	-59%
	25590 Other Pupil Transportation Services	\$65,768	\$133,868	\$134,868	105%	1%
	25610 Service Area Direction	\$67,511	\$97,438	\$81,627	21%	-16%
	25620 Food Preparation and Dispensing	\$2,919,894	\$3,993,798	\$4,269,582	46%	7%
	25630 Food Delivery	\$54,602	\$101,353	\$107,803	97%	6%
	25730 Warehousing and Distributing	-\$21,105	\$318,593	\$248,066	n/a	-22%
	26100 Direction of Central Support Services	\$0	\$9,466	\$0	n/a	-100%
	26300 Information Services	\$22,371	\$92,450	\$95,665	328%	3%
	26495 Official Bonds	\$2,712	\$2,190	\$2,085	-23%	-5%
	26600 Data Processing	\$222,344	\$94,955	\$94,374	-58%	-1%
	33000 Civic Services	\$0	\$211,630	\$240,557	n/a	14%
	34000 Athletic Coaches	\$418,760	\$162,530	\$904,034	116%	456%
	39400 Latch Key Kids Program	\$14,731	\$106,693	\$115,915	> 500%	9%
	39900 Other Community Services	\$75,091	\$266,054	\$275,861	267%	4%
	52200 Temporary Loans, INTEREST ON DEBT	\$262,787	\$520,705	\$407,195	55%	-22%
<b>Overhead and Operational Total</b>		<b>\$15,643,220</b>	<b>\$24,328,754</b>	<b>\$26,412,015</b>	<b>69%</b>	<b>9%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$1,771	\$369,594	\$1,350,000	> 500%	265%
	25330 Professional Services	\$917,716	\$506,207	\$581,880	-37%	15%
	25340 Educational Specifications Development	\$55	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$3,359,820	\$2,254,591	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$2,309,986	\$699,532	\$8,951,269	288%	> 500%
	25355 Sports Facilities	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$2,402,186	\$910,709	\$1,505,360	-37%	65%
	25390 Other Facilities Acquisition & Construction	\$517,063	\$316,308	\$452,659	-12%	43%
	51100 Bonds, PRINCIPAL OF DEBT	\$975,000	\$1,525,600	\$820,000	-16%	-46%

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	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$201,661	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$528,045	\$219,279	\$2,494,988	372%	> 500%
	53100 Buildings, LEASE RENTAL	\$3,989,435	\$11,192,000	\$8,660,100	117%	-23%
	53150 Buildings - Interest	\$0	\$0	\$3,542,500	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$260,481	\$228,673	\$315,081	21%	38%
<b>Nonoperational Total</b>		<b>\$15,261,557</b>	<b>\$18,222,493</b>	<b>\$28,875,498</b>	<b>89%</b>	<b>58%</b>
<b>prorated</b>						
	26491 PERF	\$983,274	\$1,635,834	\$1,673,808	70%	2%
	26492 Social Security	\$3,362,975	\$4,760,807	\$5,020,141	49%	5%
	26493 Workmen's Compensation	\$200,039	\$464,866	\$517,032	158%	11%
	26494 Group Insurance	\$8,488,867	\$22,237,853	\$22,875,237	169%	3%
	26496 Unemployment Compensation	\$4,451	\$94,314	\$61,284	> 500%	-35%
	26498 Severance/Early Retirement Pay	\$0	\$1,339,385	\$25,055,469	n/a	> 500%
<b>prorated Total</b>		<b>\$13,039,606</b>	<b>\$30,533,058</b>	<b>\$55,202,972</b>	<b>323%</b>	<b>81%</b>
<b>Not Categorized</b>						
	39000 Other Community Services	\$16,125	\$0	\$0	-100%	n/a
<b>Not Categorized Total</b>		<b>\$16,125</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$50,128,297	\$84,429,377	\$109,578,733	119%	30%	56.5%	58.5%	60.1%
Student Instructional Support	\$5,334,614	\$12,208,100	\$12,110,511	127%	-1%	6.0%	8.5%	6.6%
Overhead and Operational	\$17,966,793	\$29,350,929	\$31,808,552	77%	8%	20.3%	20.4%	17.4%
Nonoperational	\$15,261,557	\$18,222,493	\$28,875,498	89%	58%	17.2%	12.6%	15.8%
Not Categorized	\$16,125	\$0	\$0					
<b>Grand Total</b>	<b>\$88,707,387</b>	<b>\$144,210,899</b>	<b>\$182,373,295</b>	<b>106%</b>	<b>26%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>62.5%</b>	<b>67.0%</b>	<b>66.7%</b>